

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Garrett-Keyser-Butler Com (1820)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$37,389	\$30,136	\$135,088	n/a	261%	348%
	11100 Regular Programs; Elementary	\$1,762,705	\$1,606,104	\$1,513,740	\$1,740,061	-1%	8%	15%
	11200 Regular Programs; Middle/Junior High	\$0	\$977,734	\$990,367	\$1,119,823	n/a	15%	13%
	11300 Regular Programs; High School	\$1,497,632	\$1,383,331	\$1,393,467	\$1,529,230	2%	11%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$52,907	\$18,317	n/a	n/a	-65%
	11410 Vocational Education; Agriculture A	\$39,344	\$57,755	\$58,215	\$63,317	61%	10%	9%
	11450 Vocational Education; Consumer and Homemaking	\$76,527	\$57,763	\$58,173	\$67,625	-12%	17%	16%
	11480 Vocational Education; Industrial Education A	\$37,230	\$60,684	\$61,318	\$71,009	91%	17%	16%
	11490 Vocational Education; Industrial Education B	\$81,041	\$115,790	\$116,443	\$97,885	21%	-15%	-16%
	11510 Vocational Education; Cooperative Education	\$40,672	\$45,144	\$46,046	\$54,160	33%	20%	18%
	11590 Other Vocational Education Programs	\$37,144	\$277	\$0	\$139,615	276%	> 500%	n/a
	11920 Other Regular Programs; Project 4R	\$3,226	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$11,945	\$2,752	\$14,615	\$8,858	-26%	222%	-39%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$7,103	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$347,191	\$825,643	\$847,156	\$874,830	152%	6%	3%
	12510 Culturally Different; Communication Disorders	\$69,643	\$57,482	\$51,698	\$43,867	-37%	-24%	-15%
	12520 Culturally Different; Compensatory	\$46,321	\$0	\$500	\$500	-99%	n/a	0%
	12710 Equal Opportunity At Risk	\$17,224	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$610,441	\$1,064,432	\$1,140,987	\$1,225,242	101%	15%	7%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$38,890	\$67,317	\$107,680	\$110,735	185%	64%	3%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$630	\$655	\$685	\$742	18%	13%	8%
	14100 Summer School Programs; Elementary	\$15,096	\$0	\$13,073	\$17,098	13%	n/a	31%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$10,163	\$10,552	n/a	n/a	4%
	14300 Summer School Programs; High School	\$7,488	\$8,632	\$16,732	\$17,998	140%	109%	8%
	16100 Remediation Testing	\$15,446	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$26,915	\$57,207	\$24,974	\$32,421	20%	-43%	30%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$15,629	\$58,688	\$52,946	\$48,129	208%	-18%	-9%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$94,637	\$144,591	\$156,334	\$185,595	96%	28%	19%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$119,663	\$111,717	\$8,863	\$82,217	-31%	-26%	> 500%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$200,000	\$0	\$0	n/a	-100%	n/a
	22220 Library/Media Services; School Library	\$112,118	\$210,275	\$205,637	\$217,401	94%	3%	6%
	22230 Library/Media Services; Audiovisual	\$56,394	\$73,725	\$71,785	\$77,775	38%	5%	8%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$5,294	\$0	\$90,000	\$0	-100%	n/a	-100%
	22290 Library/Media Services; Other Educational Media Services	\$5,406	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$348,685	\$624,630	\$634,662	\$683,824	96%	9%	8%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$302	\$10,751	\$35,701	\$36,214	> 500%	237%	1%
	26497 2007 Account Code - Teachers Retirement Fund	\$187,768	\$346,346	\$349,713	\$193,531	3%	-44%	-45%
<b>Student Academic Achievement Total</b>		<b>\$5,728,645</b>	<b>\$8,206,814</b>	<b>\$8,154,716</b>	<b>\$8,910,759</b>	<b>56%</b>	<b>9%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$10,876	\$19,241	\$19,794	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$210,829	\$236,763	\$277,064	\$314,684	49%	33%	14%
	21340 Health Services; Nurse Services	\$19,681	\$30,772	\$29,982	\$31,586	60%	3%	5%
	21430 Psychological Counseling	\$458	\$825	\$0	\$0	-100%	-100%	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$58,465	\$56,447	\$58,678	n/a	0%	4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,116	\$16,525	\$1,536	\$35,537	108%	115%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$47,565	\$27,936	\$31,544	\$34,878	-27%	25%	11%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$17,795	\$0	\$0	\$15,671	-12%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$83,976	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$4,039	\$0	\$0	\$0	-100%	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$199,678	\$257,773	\$288,951	\$366,629	84%	42%	27%
	23290 Executive Administration; Other Executive Administration Services	\$28,837	\$31,947	\$31,885	\$62,763	118%	96%	97%
	24900 Other Support Services, School Administration	\$63,998	\$60,577	\$68,542	\$91,171	42%	51%	33%
	25750 Personnel Services; Health Services	\$1,973	\$720	\$722	\$1,200	-39%	67%	66%
	26700 2007 Account Code - Technology Coordinator	\$17,420	\$119,209	\$107,743	\$71,312	309%	-40%	-34%

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	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$4,384	\$0	\$0	n/a	-100%	n/a
<b>Student Instructional Support Total</b>		<b>\$640,266</b>	<b>\$865,138</b>	<b>\$914,210</b>	<b>\$1,168,086</b>	<b>82%</b>	<b>35%</b>	<b>28%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$24,945	\$11,482	\$2,829	\$7,122	-71%	-38%	152%
	23160 Board of Education; Promotion Expenses	\$6,879	\$4,271	\$1,491	\$3,746	-46%	-12%	151%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$91,601	\$0	\$0	\$0	-100%	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$5,040	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$640	\$420	\$268	\$455	-29%	8%	70%
	25191 Other Fiscal Services; Refund of Revenue	\$664	\$442	\$762	\$2,440	268%	452%	220%
	25192 Other Fiscal Services; Petty Cash	\$70	\$151	\$56	\$200	187%	33%	255%
	25199 Other Fiscal Services; Other	\$363	\$0	\$0	\$0	-100%	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$30	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$90	\$5	\$0	\$120	33%	> 500%	n/a
	25940 Settlements	\$0	\$5,000	\$5,000	\$0	n/a	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$659,348	\$1,283,536	\$1,269,807	\$1,462,399	122%	14%	15%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$21,224	\$61,900	\$44,576	\$57,993	173%	-6%	30%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$63,449	\$114,114	\$105,239	\$106,183	67%	-7%	1%
	26499 2007 Account Code - Other	\$0	\$121,217	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$522,833	\$155,442	\$92,992	\$97,579	-81%	-37%	5%
	27100 Student Transportation; Vehicle Operation	\$202,152	\$299,326	\$347,694	\$442,972	119%	48%	27%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$82,326	\$143,983	\$176,206	\$204,971	149%	42%	16%
	27400 Student Transportation; Purchase of School Buses	\$225,085	\$76,114	\$106,326	\$228,213	1%	200%	115%
	27500 Student Transportation; Insurance on Buses	\$15,014	\$18,102	\$46,438	\$6,856	-54%	-62%	-85%
	27700 Student Transportation; Contracted Transportation Services	\$58,966	\$70,598	\$9,653	\$23,644	-60%	-67%	145%
	27900 Student Transportation; Other Student Transportation Services	\$3,636	\$9,363	\$5,254	\$5,839	61%	-38%	11%
	31200 Food Services Operations; Food Preparation and Dispensing	\$192,182	\$289,864	\$305,290	\$355,105	85%	23%	16%
	31400 Food Services Operations; Food Purchases	\$172,929	\$295,056	\$324,157	\$356,445	106%	21%	10%
	33400 Athletic Coaches	\$101,969	\$149,663	\$150,827	\$194,375	91%	30%	29%
	33600 Nonpublic School Pupil Services	\$598	\$4,190	\$3,700	\$3,364	462%	-20%	-9%
	33990 Other Community Services; Other	\$1,939	\$4,116	\$699	\$1,549	-20%	-62%	122%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$34,746	\$91,195	\$92,191	\$124,276	258%	36%	35%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$8,786	\$2,028	\$17,150	n/a	95%	> 500%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$500	\$500	\$1,000	\$250	-50%	-50%	-75%
<b>Overhead and Operational Total</b>		<b>\$2,484,177</b>	<b>\$3,218,837</b>	<b>\$3,094,483</b>	<b>\$3,708,285</b>	<b>49%</b>	<b>15%</b>	<b>20%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$46,289	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$78,718	\$3,000	\$22,000	\$22,650	-71%	> 500%	3%
	43000 Facilities Acquisition and Construction; Professional Services	\$11,160	\$19,840	\$24,913	\$43,563	290%	120%	75%
	45100 Building Acquisition, Construction and Improvements	\$0	\$206,908	\$592,844	\$704,226	n/a	240%	19%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$7,000	\$0	\$0	\$22,735	225%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$167,896	\$100,244	\$139,415	\$199,978	19%	99%	43%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$47,810	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$170,000	\$105,000	\$120,000	\$201,680	19%	92%	68%
	52100 Debt Services; Interest on Debt; Bonds	\$26,130	\$71,680	\$66,180	-\$1,625	-106%	-102%	-102%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$292,365	\$1,337,668	\$1,368,060	\$1,320,740	352%	-1%	-3%
	54200 2007 Account Code - Common School Fund	\$55,856	\$45,978	\$37,624	\$63,676	14%	38%	69%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$32,209	n/a	n/a	n/a
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$400	\$400	\$400	n/a	0%	0%
	59200 Other Debt Services Obligations; Bank Fee	\$552	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$903,776</b>	<b>\$1,890,717</b>	<b>\$2,371,436</b>	<b>\$2,610,231</b>	<b>189%</b>	<b>38%</b>	<b>10%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$138,309	\$209,549	\$223,424	\$109,874	-21%	-48%	-51%
	26492 2007 Account Code - Social Security	\$456,466	\$619,834	\$644,045	\$319,010	-30%	-49%	-50%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26493 2007 Account Code - Workmen's Compensation	\$29,810	\$99,107	\$71,947	\$73,528	147%	-26%	2%
	26494 2007 Account Code - Group Insurance	\$369,636	\$1,012,267	\$1,040,050	\$593,657	61%	-41%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$4,642	\$7,468	\$504	\$9,970	115%	34%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$55,199	\$153,985	\$76,574	\$52,863	-4%	-66%	-31%
<b>prorated Total</b>		<b>\$1,054,062</b>	<b>\$2,102,210</b>	<b>\$2,056,544</b>	<b>\$1,158,903</b>	<b>10%</b>	<b>-45%</b>	<b>-44%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$6,567,913	\$9,810,452	\$9,703,065	\$9,755,717	49%	-1%	1%	60.8%	60.2%	58.5%	55.6%
<b>Student Instructional Support</b>	\$723,670	\$1,034,537	\$1,093,961	\$1,278,644	77%	24%	17%	6.7%	6.4%	6.6%	7.3%
<b>Overhead and Operational Nonoperational</b>	\$2,615,569	\$3,548,009	\$3,422,927	\$3,911,673	50%	10%	14%	24.2%	21.8%	20.6%	22.3%
<b>Grand Total</b>	<b>\$10,810,927</b>	<b>\$16,283,715</b>	<b>\$16,591,389</b>	<b>\$17,556,265</b>	<b>62%</b>	<b>8%</b>	<b>6%</b>	<b>8.4%</b>	<b>11.6%</b>	<b>14.3%</b>	<b>14.9%</b>

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>67.4%</b>	<b>66.6%</b>	<b>65.1%</b>	<b>62.9%</b>